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RESEARCH AID

MILITARY EXPENDITURES
IN THE SOVIET BUDGET
SELECTED YEARS, 1950-57



CIA/RR RA 59-6

April 1959

CENTRAL INTELLIGENCE AGENCY

OFFICE OF RESEARCH AND REPORTS

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MILITARY EXPENDITURES IN THE SOVIET BUDGET*
SELECTED YEARS, 1950-57

Summary and Conclusions

This research aid attempts to estimate, on the basis of the state budget of the USSR, the magnitude of Soviet military expenditures. The estimate is made by examining each budget category in detail and determining for each the amount of funds available for military activities.

The estimate of Soviet military expenditures made in this manner, for selected years, is then compared with the estimate derived by the direct method of pricing physical estimates of the Soviet military program and associated activities. The results show that, for the year 1950, funds available from the budget for military activities probably were insufficient to finance a military program of the magnitude estimated on the basis of pricing military output and manpower. For the more recent years, however, budgetary data are less complete, unexplained allocations form an ever-increasing share of total expenditures, and it is impossible to estimate with any degree of precision the magnitude of outlays of the Soviet government for defense programs on the basis of budgetary data alone. Budgetary data since 1950, therefore, provide inadequate evidence either to confirm or to contradict the direct estimate.

I. Introduction.

This research aid explains and evaluates estimated military expenditures of the USSR on the basis of state budgetary data. This budgetary method of estimating Soviet military expenditures may be contrasted with the direct method based on the pricing of physical estimates of weapon procurement and associated military activities in the USSR.

* The estimates and conclusions contained in this research aid represent the best judgment of this Office as of 15 March 1959.

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The chief value of Soviet budgetary analysis in estimating defense* expenditures lies not in the possibility of arriving at an absolute figure for military outlays but rather in providing a check for estimates reached by alternative methods. The use of budgetary data to arrive at information concerning the Soviet military effort is limited in two respects. In the first place, because there are so many unspecified items in the Soviet budget, it is not possible to arrive at a precise sum for military expenditures. What can be determined is the minimum and maximum possible size of the defense program. Unfortunately, in the more recent years, unexplained budgetary expenditures, as a portion of total budgetary expenditures, have been increasing, leading to a declining degree of precision in estimating military outlays. The second limitation encountered in the use of published Soviet budgetary data to measure the Soviet military program lies in the impossibility of distinguishing among the various types of outlays -- for example, costs for personnel versus costs for procurement of major end items. At best, the general range of over-all expenditures may be determined, but another method must be found to estimate the division of total budgetary outlays among the various types of military outlays.**

In Table 1*** the military program of the USSR, estimated on the basis of available budgetary funds, is compared with the direct estimate based on pricing physical output and services. Figures for available budgetary funds (Column 1) are derived by subtracting all identifiable nondefense items of expenditure from total state budgetary expenditures. The resulting figure represents defense and all other unexplained outlays. The series in Column 1 is expressed as a range because of a number of items whose content cannot be determined and which, therefore, may or may not represent defense expenditures. Figures in Column 2 are estimated military outlays not financed through the budget. Such items consist of outlays by Soviet enterprises of pay to reservists (estimated at slightly more than 2 billion rubles per year****) and of outlays by enterprises for that portion of military-oriented research and development which may be charged to cost or taken out of profit (estimated at approximately 3 billion rubles). Figures in Column 3 are derived in part by estimating physical production of military end items and pricing

* The terms defense and military programs are used interchangeably in this research aid to refer to Soviet programs and activities of a military nature which are roughly comparable in scope with those for national security in the US.

** See p. 12, below.

*** Table 1 follows on p. 3, below.

**** Ruble values in this research aid are in current rubles. Neither the official Soviet exchange rate of 4 rubles per US \$1 for merchandise transactions nor the official Soviet exchange rate of 10 rubles per US \$1 for tourist and other "invisible" transactions is appropriate for converting defense expenditures from rubles to dollars.

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Table 1
Military Program of the USSR
Selected Years, 1950-57

			Billions Current Rubles
	(1)	(2)	(3)
Year	Available Budget Funds	Available Nonbudget Funds	Estimate of Military Outlays Based on Pricing Physical Output and Services
1950	98 to 132	5	144
1952	123 to 161	5	153
1955	119 to 156	5	162
1957	110 to 178 <u>a/</u>	5	153

a. Based on plan budget.

them according to available information on Soviet transfer prices. For military personnel, manpower estimates are multiplied by pay scales and subsistence levels. Other items, such as nuclear energy, research, and development, are estimated on the basis of scattered information on Soviet expenditures in these fields combined with assumed analogy with US experience in financing these items.

As Table 1 indicates, there is a discrepancy in the year 1950, when budgetary funds available for defense were by no means large enough to finance a military program of the magnitude reached by pricing physical estimates of output and personnel. Budgetary information for 1950 is relatively complete, and, therefore, the funds available for defense may be expressed within a rather narrow range. For the more recent years, budgetary data are insufficiently precise to provide any more than a very general range of magnitude for possible military expenditures.

II. Basic Assumptions.

Although for purposes of this research aid the Soviet budget is the only source of funds for military programs and activities that is of concern, there are a few minor outlays of military significance known to come from other sources. These outlays are currently estimated to be no more than 5 billion rubles at any time during the period under consideration and are to be used for some defense-oriented research and

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development and for the pay of reserve personnel when on temporary duty (for example, summer training). The appropriate sum for each year, therefore, may be added to the estimate of budgetary funds available for defense. It is possible that enterprise profits earned on high-priced civilian goods sometimes are used to subsidize military items which have been priced below cost. This practice is irrelevant for the purposes of this research aid, however, because in both estimates of military expenditures military goods theoretically are valued at actual Soviet transfer prices and not at cost, with one or two exceptions noted below.

Second, it is assumed in this research aid that the published Soviet budget includes all expenditures of the Soviet government. All available information indicates that this is the case. Moreover, it is assumed that the budgetary surplus is used, as the USSR claims, to expand the credit facilities of the government and to finance such measures as the compensation of enterprises for the revaluation of inventories in connection with price decreases and also in some cases to provide additional working capital for Soviet enterprises. It does not seem likely that surplus budgetary funds are used for military purposes except in a case of national emergency, such as occurred during World War II.

Last, it has been assumed that, within the context of Soviet definition and practice, there is no deliberate mislabeling and juggling of entries in the published budget. This assumption does not mean that outlays for military programs and purposes are not located in entries other than those explicitly labeled Defense -- in fact, quite the contrary is the case. This question is dealt with more fully in III, below.

III. Derivation of Estimates for Budgetary Funds Available for Defense.

Table 2* lists, for selected years, total Soviet budgetary expenditures and that part of expenditures which are available for defense purposes. Of the years listed in Table 2, information concerning the year 1950 is the most complete, followed by 1955, for which the information is almost as complete. Official published data on the 1952 budget is considerably more sketchy, and the figures in Table 2 for that year are based to a greater extent upon plan figures and estimates. For the year 1957, plan figures are used throughout because of the unavailability of published figures for actual expenditures in most categories.

A. Financing the National Economy.

The category Financing the National Economy, which is made up of expenditures devoted to expanding and operating the economy, can be

* Table 2 follows on p. 5.

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Table 2
Soviet Budgetary Expenditures Available for Defense a/
Selected Years, 1950-57

Category	1950			1952			1955			1957 Plan		
	Total Expenditures	Expenditures Available for Defense	Total Expenditures	Expenditures Available for Defense	Total Expenditures	Expenditures Available for Defense	Total Expenditures	Expenditures Available for Defense	Total Expenditures	Expenditures Available for Defense	Total Expenditures	Expenditures Available for Defense
Financing the National Economy	157.9		178.8		233.1		244.7					
Investment	85.1	0 to (3.0) b/	(88.3)	0 to (5.0)	112.3	0 to (6.0)	(119.0)	0 to (6.0)				0 to (6.0)
Increase in Working Capital Norms	6.7 e/		4.6 e/		5.5 e/		4.7					
Subsidies (excluding agriculture)	(10.9)	0 to 3.0	(12.0)	0 to 3.0	(15.0)	0 to 3.0	(15.0)	0 to 3.0				0 to 3.0
Procurement	2.0		(4.0)		(21.0)		(5.0)					
Agricultural Operations	21.4		24.0		33.2		28.2					
Purchases of Gold, State Reserves, Geologic Survey, Project Planning	(10.0)		(12.0)		(15.0)		(15.0)					
Trade (Foreign)	7.0		8.0		10.0		14.0					
Other d/	(14.8)	0 to 14.8	(25.9)	0 to 25.9	(21.1)	0 to 21.1	43.8	0 to 43.8				
Social-Cultural Measures	116.7		122.8		147.2		188.4					
Scientific Research	5.6	2.8 to 4.2	5.6	2.8 to 4.2	8.2	4.1 to 6.2	11.7	5.8 to 8.8				
Administration	13.9	0	14.4	0	12.5	0	11.9	0				
Defense	82.8	82.8	108.6	108.6	107.4	107.4	96.7	96.7				
Loan Service	5.1	0	8.7	0	14.3	0	18.0	0				
Grants to Special Banks	3.0	0	1.4	0	4.9	0	4.1	0				
Internal Security	21.0	11.9	22.8	11.4	15.4	7.7	15.0	7.5				
Reserve Funds, Councils of Ministers	e/	e/	e/	e/	e/	e/	14.0	e/				
Other	12.8	0 to 12.8	2.7	0 to 2.7	4.7	0 to 4.7	11.8	0 to 11.8				
Total	413.2	97.5 to 132.5	460.2	122.8 to 160.8	539.5	119.2 to 156.1	604.6	110.0 to 177.6				

a. 1/. (For serially numbered source references, see the Appendix.) For detailed discussion of sources, see the accompanying discussion in the text.
b. Figures in parentheses are estimates.
c. Actual assumed equal to plan.
d. Residual. See discussion in the text of items included in this category.
e. Not pertinent. See p. 11, below.

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divided by sector of the economy or by end use. The distribution by sector of the economy (such as industry, agriculture, trade, communications, and communal economy) throws little light on the question of defense expenditures, because it is impossible to determine with any degree of certainty what portion of funds earmarked for any one sector might be considered oriented toward defense. This is especially true of the allocation to industry, which could easily include outlays for some types of military activities. The sums allocated under the category Financing the National Economy in Table 2,* therefore, are distributed by end use (such as investment, increases in working capital, and subsidies), except in the case of some branches of the economy (such as agriculture) where defense-oriented activities do not occur to any significant extent.

1. Investment.

Investment, the largest single item listed under Financing the National Economy, consists of outlays for new plant construction, machinery, and equipment. This category is of considerable interest from the point of view of Soviet military preparedness because it includes investment in the defense industries, but it is not significant as a source of the difference between the two estimates of defense expenditures discussed in this research aid, because neither estimate includes it. There is one notable exception to this principle. In the case of atomic energy, US estimates of Soviet outlays include a considerable amount of investment. It is not known what parts of Soviet atomic energy expenditures, if any, are included under Investment. To take into account the possibility that some atomic energy expenditures could possibly be charged to Investment, the range of the estimated funds available for defense under this category permits either the inclusion or the exclusion of estimated investment outlays for atomic energy.

Until recently, information on investment was limited largely to the investment plan, usually expressed in planning prices, and did not deal with actual outlay. A recent Soviet publication 2/ has furnished not only total actual budgetary outlays for investment but even outlays by category. This publication supplied a firm figure for 1950 and 1955 and makes possible a reasonably good estimate for 1952 and 1957.

2. Increases in Working Capital Norms.

Each year, funds from the budget, as well as enterprise funds, are allocated to increase working capital norms. There is no reason for any of these funds to be considered as an allocation for defense.

* P. 5, above.

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Allocations for working capital are announced each year as part of the plan budget, but actual amounts are not announced. For present purposes, however, it is assumed that actual outlays were the same as planned. Strictly speaking, this figure may be slightly inaccurate, but the margin of error is not large enough to have any but a negligible effect on the totals.

3. Subsidies.

Losses of unprofitable enterprises in the Soviet economy are covered by internal redistribution of profit (within the given sector of the economy) or by direct grants from the budget. Theoretically, perhaps, that part of total subsidy which goes to the defense industries should be considered a military outlay because, without the subsidy, prices for militarized items would be higher. The purpose of the present research aid, however, is to reconcile budgetary funds available for defense with the estimate of defense expenditures reached by pricing physical quantities. Because the prices used in the latter process are for the most part the actual Soviet transfer prices, there is no reason in this research aid to consider subsidies as a defense outlay. It is true that for some items the estimated price is based on estimates of costs of production, but this procedure may result in an overestimation of the cost of the item to the Soviet budget to the extent that the item is subsidized. To take into consideration this type of estimate, a small part of budgetary subsidies is designated as available for defense.

Figures for budgetary subsidies to state enterprises have not been published for any year later than 1949, after which extensive changes were made in the price structure of the economy. For present purposes, subsidies were estimated on the basis of published figures for total reported profits and profits net of losses (available for the years 1950 and 1956). ^{3/} From this total, budgetary subsidies to agriculture, estimated on the basis of studies on Soviet National Accounts, were deducted. ^{4/} It should be noted that the estimate made here is a conservative one. A recent study of costs in Soviet industries estimated that in 1955 budgetary subsidies to industry alone totaled 15 billion rubles, and this figure excludes areas such as the municipal economy, in which sizable subsidies are believed to exist. ^{5/}

4. Procurement.

Outlays in the category Procurement consist of the operational expenses of those state organizations concerned with the acquisition of agricultural products. The figure for 1950 is the official Soviet figure, and estimates for other years are based on the official figures for 1950 and 1956.

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The estimate for 1955 is considerably higher than that for other years because, in addition to the traditional 6-billion-ruble operational expenditures of procurement organizations, it includes a 15-billion-ruble budgetary outlay necessitated by the increases in agricultural procurement prices in 1953 and 1954. Initially, although agricultural procurement prices were increased, the turnover tax and wholesale price of agricultural products remained unchanged. This situation necessitated reimbursement from the budget to procurement organizations, which were forced to operate at a loss. In 1956 the procedure was altered by decreasing turnover tax obligations of procurement organizations. Information on the size of the budgetary reimbursement in 1954, on the planned amount in 1956, and on the shortfall in turnover tax collections in 1956, when the procedure was changed, indicates an outlay of approximately 15 billion rubles in 1955. 6/

5. Agricultural Operations.

The item Agricultural Operations consists simply of the total allocation to agriculture less that part of the allocation which is devoted to investment and therefore included in 1.* There is no likelihood of any defense outlays in this category.

6. Trade.

The figures on Trade, like the figures on Agricultural Operations, consist of the total budgetary allocation to trade less that part of the allocation known to be investment. The total figure reflects the significant subsidy incurred when Soviet export organizations purchase goods at internal-trade ruble prices and sell abroad at lower foreign-trade ruble prices. This loss probably is offset by corresponding profit of import organizations, which appears as budgetary revenue.

7. Purchases of Gold, State Reserves, Geologic Survey, and Project Planning.

Official Soviet figures for Purchases of Gold, State Reserves, Geologic Survey, and Project Planning are not released, and the estimate made here is open to a larger margin of error than any of the other figures. Some idea of the general magnitude is provided by the information that investment planning organizations were allocated 3.7 billion rubles in 1951 7/ and that the budget for the Ministry of Geology was 3.7 billion rubles in 1955. 8/ The estimates for State Reserves and Gold Purchases are based on studies of Soviet gross national product. 9/

* P. 6, above.

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8. Other.

The category Other includes all outlays to finance the national economy not otherwise accounted for. It includes such items as appropriations to cover insufficient working capital, awards to inventors, bonus awards for socialist competition, recruitment and on-the-job training of workers, that part of atomic energy expenditures which are operational and therefore excluded from 1,* state allocations for mastering new products, outlays for technical improvements and inventions, starting expenditures of new enterprises, and outlays for state measures of interest to the economy as a whole. It is possible that some of these expenditures could be concerned with developing new types of weapons and armaments, and to this extent they are included in estimated military expenditures. A definitive estimate of the size of such an allocation is made next to impossible because of the lack of any concrete information and the difficulty of distinguishing in a complex modern economy those items which are primarily military and those which are primarily civilian -- for example, research and development on the uses of atomic energy.

It is certain that some funds in this category are used for military purposes (for example, nuclear energy) and that some funds are not (for example, recruitment and on-the-job training of workers). In the absence of any budgetary data with which to estimate the magnitudes involved, it has been assumed, in Table 2,** that anywhere from none of these funds to all of these funds are available for defense.

B. Social-Cultural Measures.

Under the heading Social-Cultural Measures appear the sums allocated for financing the Soviet health and educational systems, pensions, and various other grants to the population. The only item in this category of interest, for present purposes, is the allocation to "finance scientific-research institutions." The sharp increase in funds in this category, particularly after 1953, suggests the distinct likelihood that items of military interest are included. But here again the possibility of making a precise estimate is difficult -- first, because of the lack of information concerning the distribution of these funds, and, second, because of the difficulty in drawing the line between military and non-military research. For example, there is no doubt that a great deal of the funds for research connected with the Soviet earth satellite program came from this source. Also, there is no doubt that this research had direct bearing on the Soviet guided missile program. The difficulty arises in determining where to draw the line between military and

* P. 6, above.

** P. 5, above.

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civilian expenditures. The total outlay under Social-Cultural Measures which is used to finance scientific-research institutions is announced every year as part of the state budget. It was assumed that from one-half to three-quarters of this allocation is directed to military-oriented research.

C. Administration.

Allocations under the category Administration include expenditures of all central administrative-control organs, such as the Ministry of Foreign Affairs and State Planning Commission, the procuracy, the whole judicial system, and the administrative overhead of the economic ministries (until their abolition in 1957). None of these funds may be considered available for defense purposes except perhaps the salaries of top defense officials, such as the Minister of Defense. At any rate, the total amount involved, if any, is negligible.

D. Defense.

The category Defense is the explicit allocation to the Ministry of Defense, including such items as pay and subsistence for military personnel. The total amount of this allocation is used for defense and is included in total budgetary funds available for defense.

E. Loan Service.

The category Loan Service is made up of outlays by the government for the repayment of bonds purchased by the population and other institutions. It includes both bond retirement and interest on prize-winning bonds. There are no outlays of military significance in this entry.

F. Grants to Special Banks.

Funds identified as Grants to Special Banks are allocated to the long-term investment banks such as the Industrial Bank and the Agricultural Bank, which use the funds to grant loans to collective farms or to private citizens.

G. Internal Security.

Allocations under the category Internal Security include appropriations for the Ministry of Internal Affairs (MVD) and the Committee on State Security (KGB). The latter was a ministry until 1953. Estimates of total allocations for internal security from the budget can be made on the basis of published Soviet information for the years 1950 and 1952. Since then, allocations probably have declined because of

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the reduction in the prison population resulting from the amnesties granted after Stalin's death and the consolidation of the old Ministry of State Security (MGB) with the MVD in 1953. Although the present KGB became independent of the MVD in 1954, its status as a committee is more modest than that of the former MGB, and its expenditures probably are less than those of the MGB.

Activities covered by this allocation include ordinary police functions, guarding of Soviet borders, investigation of crimes against the state, foreign espionage, operation of forced labor camps, and the like. The figure presented in Table 2* for that portion of total allocations for internal security available for defense is an estimate of outlays for militarized security forces.

H. Reserve Funds of the Councils of Ministers.

The category Reserve Funds of the Councils of Ministers consists of funds set aside in the plan budget for emergencies and unforeseen demands. This item does not appear in the report of actual expenditures, because the funds are included under whatever category they were used. This category is relevant in Table 2* only for the year 1957, when plan figures are used. Most of the reserve fund in that year, as for most other recent years, was used to finance the national economy and possibly could have been used for military purposes.

I. Other.

The item Other is the residual of all expenditures not otherwise accounted for and includes miscellaneous minor items such as allotments to the Red Cross, expenses for conducting elections of Union Republic Supreme Soviets, elections for people's courts, and payments to chairmen and deputy chairmen of kolkhozes. No known defense expenditures are financed from this category. On the other hand, the rather sharp increase in funds in this category between 1955 and 1957 indicates that the possibility cannot be dismissed that defense outlays are concealed in this category. Given the lack of precise information on the distribution of these funds, it has been assumed that anywhere from none of this allocation to all of it could have been used for military purposes.

IV. Conclusions.

This research aid has attempted to compare two separate estimates of total Soviet defense outlays -- one based on analysis of the published

* P. 5, above.

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Soviet budget and the other derived by pricing estimated physical output and manpower in the USSR. It has been suggested that information concerning Soviet budgetary expenditures indicates that, for the year 1950, funds available for defense probably were insufficient to finance a military program of the magnitude estimated on the basis of pricing the military output and manpower. For the more recent years, budgetary data provide evidence which is inconclusive either to confirm or to contradict the direct estimate.

Although it is important to discuss the problem within this general framework in order that estimated Soviet military outlays be consistent with budgetary data, the matter does not rest here. The next logical step is to determine the category of the Soviet budget under which each item having defense significance is financed. For example, it appears that funds for pay and subsistence of military personnel are included in the explicit defense budget, as are pensions to retired officers. On the other hand, expenditures for atomic energy projects are financed not from the defense appropriation but probably from funds from the category Financing the National Economy. 10/ For some types of activities, however, notably for the procurement of major equipment, there is some doubt as to the source of financing. It is clear that organizations producing military equipment are on a khozraschet basis -- that is, they sell their product at a price which covers the cost of production (less subsidies, if any). All this means that there must be some group, or organization, which purchases the end product of the defense industries. Logically, of course, this organization would be the Ministry of Defense, which would purchase military equipment with funds passing through the explicit defense budget. Soviet publications on finance imply, although they do not state explicitly, that this is the case. Another possible purchaser is the Ministry of Finance or some similar government body, but there is no evidence to support such a hypothesis. Current US estimates of the size of Soviet defense expenditures are of such a magnitude that it is impossible for all procurement to be financed out of the explicit defense budget in addition to other items, such as personnel costs, which are known to be included therein.

Therefore, the problem of estimating the financial cost to the Soviet government of its military program must be attacked on three levels. First, a direct estimate of the cost of Soviet military programs and activities must be made. Second, the budget sources of funds for each of these programs must be identified. Third, the amount of funds available for military activities from each source must be determined. Of course the scarcity of data makes such an ideal resolution of the problem difficult, but only in this way is it possible to make a precise estimate of the financial cost to the Soviet government of its military program.

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APPENDIX

SOURCE REFERENCES

Evaluations, following the classification entry and designated "Eval.," have the following significance:

<u>Source of Information</u>	<u>Information</u>
Doc. - Documentary	1 - Confirmed by other sources
A - Completely reliable	2 - Probably true
B - Usually reliable	3 - Possibly true
C - Fairly reliable	4 - Doubtful
D - Not usually reliable	5 - Probably false
E - Not reliable	6 - Cannot be judged
F - Cannot be judged	

"Documentary" refers to original documents of foreign governments and organizations; copies or translations of such documents by a staff officer; or information extracted from such documents by a staff officer, all of which may carry the field evaluation "Documentary."

Evaluations not otherwise designated are those appearing on the cited document; those designated "RR" are by the author of this research aid. No "RR" evaluation is given when the author agrees with the evaluation on the cited document.

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